

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

EULA MAE JACKSON,

Case No.: 06-CV-14066-DT

Honorable Patrick J. Duggan

Defendant.

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**OPINION AND ORDER**

At a session of said Court, held in the U.S.  
District Courthouse, City of Detroit, County of  
Wayne, State of Michigan, on June 26, 2007.

PRESENT: THE HONORABLE PATRICK J. DUGGAN  
U.S. DISTRICT COURT JUDGE

On January 17, 2007, Plaintiff filed a request for entry of default judgment against Defendant. Because Defendant had not appeared or otherwise responded to the complaint, the Court scheduled a hearing on Plaintiff's motion for a default judgment. Defendant appeared in person at that hearing and indicated to the Court that she disagreed with the amount that the Government was requesting.

Because Defendant had not appeared or otherwise responded to the complaint, the Court granted the Plaintiff's motion for default judgment as to liability but reserved any decision as to the amount of the judgment. The Court then directed the Government to provide Defendant with an itemization in support of its claim and Defendant was advised that

once she received the itemization, she would have ten days in which to respond. On April 2, 2007, the Government filed a response to the Court's request for information regarding the calculation of Defendant's unpaid tax liabilities.

On or about April 19, 2007, the Court received a letter from Defendant indicating that, "I have employed Apex Tax Solutions to assist me in solving this matter."

On May 2, 2007, the Court directed Defendant to provide the Court and the Government with some "solid information" that the Government's computation was incorrect.

On or about May 25, 2007, the Court received a "response" from Defendant together with some information purportedly from her account. This communication was in response to the Court's request that she provide the Government and the Court with some "solid information that the Government's computation was not correct."

The information supplied by Defendant was forwarded to counsel for the Government with a request that they respond.

On June 13, 2007, the Government filed a reply to the Defendant's response in which, for the reasons set forth in their response, it rejects any arguments made by Defendant as to why the Government's request for a judgment in the amount of \$583,996.00 is incorrect and re-asserts reasons as to why such amount is correct.

The Court is satisfied, having reviewed the Defendant's response and the Government's reply to the Defendant's response that the Government is entitled to a default judgment in the amount of \$583,996.00 plus interest and other statutory accruals occurring after March

19, 2007.

Therefore, a judgment consistent with this Opinion shall enter.

s/PATRICK J. DUGGAN  
UNITED STATES DISTRICT JUDGE

Copies to:  
Matthew Von Schuch, Esq.  
Eula Mae Jackson